

EXHIBIT 2

GORDON • FEINBLATT_{LLC}
ATTORNEYS AT LAW

JERROLD A. THROPE
410.576.4295
FAX 410.576.4269
jthrope@gfllaw.com

233 EAST REDWOOD STREET
BALTIMORE, MARYLAND 21202-3332
410.576.4000
www.gfllaw.com

December 17, 2018

Jacob Schutz, Esquire
Nichols Kaster, PLLP
4600 IDS Center
80 South 8th Street
Minneapolis, MN 55402

Re: In re M & T Bank Corporation ERISA Litigation
Civil Action No. 1:16-cv-00375 FPG-JJM (WDNY)
Subpoena to Gordon Feinblatt LLC

Dear Mr. Schutz:

This letter sets forth the Objections of Gordon Feinblatt LLC ("GF") pursuant to Fed. R.Civ.P. 45(d)(2)(B) to the subpoena issued in the above captioned action.

1. GF objects to producing any documents protected by the attorney-client privilege, work product doctrine, or any other applicable privilege.
2. GF interprets Request No. 2 as excluding documents and communications related to settlor functions such as establishing, funding, or terminating the Plan in the same manner as such documents and communications are expressly excluded in Request No. 1. If, and to the extent such interpretation is not what was intended, GF objects to the production of documents and communications related to settlor functions such as establishing, funding, or terminating the Plan.
3. GF objects to Requests 1 and 2 as overbroad and seeking documents that are not relevant to any party's claim within the meaning of Fed.R.Civ.P. 26(b)(1). GF will produce any documents, unless and to the extent otherwise excluded by the language of the Requests or this Objection, related to investment management fees; proprietary investments, index funds, collective investment trusts, or share classes within the Plan, Wilmington Trust or any related party or affiliated investment advisor, or T. Rowe Price.
4. GF interprets Request 3 as being limited to communications, if any, with employees or agents of the M & T Bank Entities regarding the subject matters set forth therein. If, and

to the extent such interpretation is not what is intended, GF objects to the production of documents beyond such communications.

5. GF interprets all requests as being limited to the Subject Period. GF objects to producing any documents created subsequent to the commencement of discovery.
6. GF objects to the production of responsive documents at the time and place set forth in the subpoena. GF will produce the documents electronically. GF seeks an extension of time to produce documents through and including January 31, 2019.

GF will otherwise produce documents, if any, responsive to the requests. Please feel free to call if you wish to discuss this matter.

Very truly yours,



Jerrold A. Thrope

JAT:cfh

cc: Richard C. Pepperman, II, Esq.
Maya Krugman, Esq.
Matthew A. Schwartz, Esq.
Jonathan Joseph Ossip, Esq.